



*State of Louisiana*  
DIVISION OF ADMINISTRATION

OFFICE OF STATEWIDE REPORTING AND ACCOUNTING POLICY

M. J. MIKE FOSTER, JR.  
GOVERNOR

MARK C. DRENNEN  
COMMISSIONER OF ADMINISTRATION

May 29, 1999

**MEMORANDUM SA 99-30**

TO: Fiscal Officers  
All State Agencies

FROM: F. Howard Karlton, CPA  
Director

SUBJECT: June 30, 1999 Year End Close

The enclosed procedures are furnished for your use during the June 30, 1999 year end close.

Instructions and information pertaining to the following procedures are attached: 6/30/99 Year End Close Time Frame, Error Corrections to Prior Year - Expenditures, Revenue, Payroll, Fiscal Year Travel Claims, Stale Dated Checks, Check Amount in Excess of Amount Due and Checks to Wrong Vendor, Check Amount Less Than Amount Due, Credit Memos, New State Treasurer's Seed, Return of Seed, Reestablishment of State Treasurer's Seeds, Increase in Agency's State Treasurer Seed for Next Fiscal Year, Carryover of Prior Year Cash to Current Year Means of Financing Appropriation, Roll Forward of Fiscal Year 1998-1999 Encumbered Appropriations, Carry Forward of Cash for Retainage Payable Balances and Return of Surplus (NON-ISIS).

Please remember that the provisions of Act 51 and Act 962 of 1985 continue to be effective for this fiscal period. During the 45 day close, units will be allowed to liquidate valid liabilities (goods received or services rendered on or before June 30, 1999) against fiscal year 1998-99. Valid encumbrance items established by close of business June 30, 1999 but not received on or before that date will be allowed at the agency's discretion to be liquidated against the 1999-2000 appropriation. However, the Roll Forward of Encumbered Appropriations procedure must be followed in order to obtain funding authorization for that period.

The final June liquidation run will be made on Tuesday, June 30, 1999. All ISIS interface tapes and FTPs with a June effective date must be at the Data Center no later than 2:00 p.m. June 29, 1999. A detailed time frame and explanations of allowable transactions are enclosed. Delivery time required either by courier, mail or messenger, must be taken into consideration to meet all deadlines. The deadlines provided in this memorandum are the latest date and time transactions will be accepted for processing. However, agencies can and should submit transactions as soon as possible before the deadlines to ensure a smooth closing.

**Note: AGPS held encumbrances will not be processed in AFS until current year budgets are loaded.**

CMIA agencies should pay close attention to the Notes on page 6 of these instructions for information affecting your draws.

Agencies should review 1G07B daily and ensure that all payment vouchers representing valid liabilities are liquidated in a timely manner. Those payment vouchers that are no longer needed, erroneous or will not produce a check because of inactive vendor records should be modified to zero by COB 6/30/99.

**Please distribute copies of this memorandum to all fiscal, purchasing and contract office employees as many of the deadlines affect these individuals.** Should you have questions on the above or attached

Page 2  
May 29, 1999  
SA Memo 99-30

instructions, please contact the OSRAP Help Desk at (225) 342-1097.

FHK: rtj

Attachments

C:     Ms. Connie Carlton  
         Mr. Randall Walker  
         Mr. Gary Hall  
         Mr. Ron Mitchell  
         Mr. Ray Stockstill  
         Ms. Denise Lea  
         Ms. Susan Smith

SECTION: 6/30/99 Year End Close Procedures  
UNIT TYPE: All State Agencies

Page 3

PROCEDURES: 6/30/99 Year End Close Time Frame

The following is the June 30, 1999 Year End Close Time Frame for both ISIS and Non-ISIS agencies. Please use only what is applicable to your agency.

<u>Day</u>	<u>Date</u>	<u>Function</u>
Friday	06/25/99	J1 transactions with a June effective date for check cancellations (CX Type 3) must be on SUSF at a PEND4 status no later than 9:00 a.m.  All Check Cancellation Forms (CX) with a June effective date must be at the State Treasurer's Office no later than 11:30 a.m.  Corrections of Side System using Manual Warrants (MW) must be submitted to the Office of Statewide Reporting and Accounting Policy by 8:00 a.m.
Monday	06/28/99	J5 transactions which have rejected from the 6/16/99 (check date 6/18/99) pay period interface need to be corrected by the agency and edited by 9:00 a.m. so that the Office of State Uniform Payroll can approve and run the document.  All regular appropriation budgets <u>must be</u> in balance within each appropriation by C.O.B. 6/30/99 (i.e., MOF APs=RBs, Operating APs= EBs, and EBs=RBs). AP documents for FY99 with a June effective date must be at a PEND3 status on SUSF by 8:00 a.m. EBs and RBs must be in a PEND3 status on SUSF by 1:30 p.m.  <b>All payment vouchers (PV, P1, PVQ) and modifications issued from revenue with a June effective date must be entered and accepted in AFS by 3:00 p.m. with a scheduled payment date on or before 6/28/99. OSRAP will liquidate those payables issued from revenue on 6/29/99.</b>
Tuesday	6/29/99	NON-ISIS Warrants (P1) having a June effective date must be at the Office of Statewide Reporting and Accounting Policy no later than 11:00 a.m.  Manual Cash Disbursements (MW) with a June effective date must be at the Office of Statewide Reporting and Accounting Policy by 8:00 a.m.  Deposits (DS) which are to be classified with a June effective date must be at the State Treasurer's Office or authorized bank by 11:30 a.m.  Manual NON-ISIS warrants (MW) having a June effective date must be at the Office of Statewide Reporting and Accounting Policy no later than 8:00 a.m.  NON-ISIS Return of Appropriation (C1) having a June effective date must be at the State Treasurer's Office no later than 11:30 a.m.
<u>Day</u>	<u>Date</u>	<u>Function</u>
Tuesday	6/29/99	NON-ISIS Agencies who submit Cash Receipts (CR) to the State Treasurer's Office with an effective date of June must have those documents at the State

SECTION: 6/30/99 Year End Close Procedures  
UNIT TYPE: All State Agencies

Page 4

PROCEDURES: 6/30/99 Year End Close Time Frame

Treasurer's Office no later than 11:30 a.m.

All ISIS interface units should deliver interface tapes and FTPs to the OIS Data Center no later than 2:00 p.m. for those transactions with an effective date of June.

**REMINDER: It is the interfacing agency's responsibility to ensure that transmissions have been received and posted in ISIS.**

**Agencies should not send interfaces (i.e., CMS, TMS, etc) for FY00, accounting period 01 00, until the budgets are loaded for the new fiscal year.**

Wednesday 06/30/99

The following JV documents with a June effective date must be keyed into AFS, at a PEND4 status with related documentation faxed to OSRAP prior to 9:00 a.m.

1. Journal Voucher Input Form (J1) – except those relating to 12 99 CXs
2. Fiscal Journal Voucher Input Form (J2)
3. Special Revenue Voucher Input Form (J3)

NON-ISIS agencies submitting Revenue classification corrections (J6) for input by the State Treasurer's Office with a June effective date must have the documentation received by the State Treasurer's Office by 11:30 a.m.

CR, C1, CRQ documents with a June effective date must be accepted in AFS by 8:00 p.m. 6/30/99.

All fiscal year 1998-1999 new encumbrance documents (PO) and modifications (OCHG/KAMD) to existing encumbrances which create or increase an accounting distribution (i.e., OCHG/KAMD types INC, SUB, AMD etc.) must be processed to AFS no later than 8:00 p.m.

FY99 requisitions not awarded by 8:00 p.m. 6/30/99 must be reentered as a FY00 requisition. The FY99 pre-encumbrance balance must be canceled by 8:00 p.m. 6/30/99.

Although AFS will allow a prior year encumbrance to be established through AFS during the 45-day period, it is illegal and against the policy of the Division of Administration for agencies to do so.

SECTION: 6/30/99 Year End Close Procedures  
UNIT TYPE: All State Agencies

Page 5

PROCEDURES: 6/30/99 Year End Close Time Frame

<u>Day</u>	<u>Date</u>	<u>Function</u>
Wednesday	6/30/99	These transactions must be processed in AFS/AGPS/CFMS by the time specified if an effective date of 12 99 is desired:

AFS/AGPS/CFMS

- |     |  |           |
|-----|--|-----------|
| 1.  | Purchase Order Liquidations/Modifications (OPAY, OPLQ, OCHG, KINV, KAMD; See note above) | 8:00 p.m. |
| 2.  | AFS Encumbrance Liquidations (PV, PVQ, P1 and PO Mods)                                   | 8:00 p.m. |
| 3.  | Payment Vouchers (PV, PVQ, P1 except revenue)  | 8:00 p.m. |
| 4.  | Accounts Payable Correction (PV, PVQ, P1 – MODS except revenue)                          | 8:00 p.m. |
| 5.  | Agency Journal Vouchers (J6)   | 8:00 p.m. |
| 6.  | Return of Appropriation (CR)   | 8:00 p.m. |
| 7.  | Cash Receipts (CR, C1, CRQ)  | 8:00 p.m. |
| 8.  | ISIS Warrants (WV)   | 8:00 p.m. |
| 9.  | Interagency Billing (II, PV Type 2 and 3, J4)  | 8:00 p.m. |
| 10. | Stores/Increase (J6)   | 8:00 p.m. |
| 11. | Payroll Corrections (J6)   | 8:00 p.m. |

An accounts payable liquidation for fiscal year 1998-1999 with a June effective date will be allowed for all scheduled payment dates through June 28, 1999. Checks will be produced on June 29, 1999.

Thursday	07/01/99	Close and Agency Reports to be run. Special front-end security for OSRAP/STO/OSIS/OCR access only for the entire ISIS application. AGENCIES MAY NOT SEND INTERFACE FILES ON 7/1/99.
----------	----------	---

SECTION: 6/30/99 Year End Close Procedures  
UNIT TYPE: All State Agencies

Page 6

PROCEDURES: 6/30/99 Year End Close Time Frame

Thursday 07/02/99 Year End Reports and Agency Transaction Listings available in BUNDL. Agencies allowed into ISIS. Accounting periods 13 99 and 01 00 will be open. Agencies may resume sending interface files. OSRAP will resume printing checks.

**NOTE: ALL CMIA Agencies please be aware that checks will be printed on 6/29/99 for scheduled payment dates through 6/28/99. Checks will not be printed on 6/30/99 or 7/1/99. Adjust your draws from Federal Granting Agencies accordingly**

Payroll checks issued 7/2/99 for the pay period ending 6/27/99 will not post in AFS until 7/2/99. The checks will be issued on 7/2/99.

**NOTE: ALL CMIA Agencies will have to estimate the payroll draw for the pay period ending 6/27/99 since payroll will not post in AFS on the regularly scheduled posting date. Please verify the accuracy of your estimate on 7/2/99 and adjust your next draw accordingly.**

**NOTE: All agencies should have received SA memo 99-28 in which you were informed that the LDO limit was raised to \$10,000.00 for the period of 7/1/99-8/1/99. This was done to allow agencies sufficient time to enter late commodity based purchases in AGPS for BFY 99 that were not encumbered by 6/30/99. Please ensure that all BFY 99 commodity based purchases are recorded in AGPS on or before 8/1/99.**

SECTION: 6/30/99 Year End Close Procedures  
UNIT TYPE: All State Agencies  
PROCEDURES: 6/30/99 Year End Close Time Frame

Page 7

SUMMARY SHEET FOR JUNE 30, 1999 YEAR END CLOSE

Date	Transaction Code	Destination	Arrival Deadline	AFS Deadline
<b>Friday 06/25/99</b>	J1 (For CX Type 3s)	Office of Statewide Reporting	9:00 a.m.	<b>3:00 p.m.</b>
	CX	State Treasurer's Office	11:30 a.m.	
	MW (Side Sys)	State Treasurer's Office	11:30 a.m.	
<b>Monday 06/28/99</b>	J5 (Corrections)	Office of Statewide Reporting	8:00 a.m.	
	AP	State Treasurer's Office	11:30 a.m.	
	J5 (Corrections)	Office of State Uniform Payroll	9:00 a.m.	
<b>Tuesday 06/29/99</b>	EB/RB	Office of Statewide Reporting	8:00 a.m.	
	PV, PVQ, P1 and Mods (Revenue)	Office of Planning & Budget	10:30 a.m.	
		State Treasurer's Office	1:30 p.m.	
		Office of Statewide Reporting	1:30 p.m.	
		<b>Accepted in AFS</b>		
	P1 (NON-ISIS Warrants)	Office of Statewide Reporting	11:00a.m.	
	DS	State Treasurer's Office	11:30 a.m.	
	MW	Office of Statewide Reporting	8:00 a.m.	
	MW (Non-ISIS)	State Treasurer's Office	11:30 a.m.	
	CR (Non-ISIS)	Office of Statewide Reporting	8:00 a.m.	
<b>Wednesday 6/30/99</b>	C1 (Non-ISIS ROA)	State Treasurer's Office	11:30 a.m.	
	All Interface Tapes and FTP	State Treasurer's Office	11:30 a.m.	
		OIS Data Center	2:00 p.m.	
	J1, J2, J3	Office of Statewide Reporting	9:00 a.m.	
	J6 (Non-ISIS)	State Treasurer's Office	11:30 a.m.	
	CR, CRQ, C1	State Treasurer's Office	11:30 a.m.	
	PO	Accepted in AFS		8:00 p.m.
	PO (Mods)	Accepted in AFS		8:00 p.m.
	OPAY, KINV	Accepted in AFS		8:00 p.m.
		AGPS/CFMS/AFS and Accepted in AFS		8:00 p.m.

SECTION: 6/30/99 Year End Close Procedures  
UNIT TYPE: All State Agencies

Page 8

PROCEDURES: 6/30/99 Year End Close Time Frame

<b>Wednesday 6/30/99 (CON'T)</b>	PV, PVQ, P1 PV, PVQ, P1 (Mods) II, J4, PV Type 2 & 3 J6, J6 (Payroll) J6 (Stores/Increase) WV	Accepted in AFS Accepted in AFS Accepted in AFS Accepted in AFS Accepted in AFS Accepted in AFS		8:00 p.m. 8:00 p.m. 8:00 p.m. 8:00 p.m. 8:00 p.m. 8:00 p.m.
--	--	--	--	--



SECTION: 6/30/99 Year End Close Procedures  
UNIT TYPE: All State Agencies

Page 9

PROCEDURES: Error Correction To Prior Year – Expenditure, Revenue, Payroll

### Expenditure

The following procedure is to be used to correct expenditure coding errors within or between agency funds within the same fiscal year during the 45-day period. For corrections between fiscal years and/or agency funds to which you do not have access, a J2 is used.

#### Responsibility

#### Action

Agency Fiscal Officer

1. Processes an Agency Journal Voucher (J6) in AFS to correct expenditures within an agency fund within the same fiscal year (99).  
Processes a J6 document in AFS to correct personal service objects for payroll corrections crossing Appropriated Programs within the same fiscal year.

### Revenue

The following procedure is used to correct revenue coding errors to the prior year within or between agency funds and revenue organizations within the same fiscal year.

#### Responsibility

#### Action

Agency Fiscal Officer

1. Processes a Journal Voucher (J6) in AFS for correction of revenues within or between agency funds within the same fiscal year (99).

SECTION: 6/30/99 Year End Close Procedures  
UNIT TYPE: All State Agencies

Page 10

PROCEDURES: Error Correction To Prior Year – Expenditure, Revenue, Payroll

### Payroll

The final pay period for fiscal year 1998-1999 ends June 13, 1999 with checks dated June 18, 1999. In order to affect proper fiscal year charges, each agency must make certain that all void and supplemental documents are processed in a timely manner. The deadline to submit void and supplemental documents for fiscal year 1998-1999 to the Office of State Uniform Payroll is 12:00 noon, Wednesday, June 9, 1999. **Any void and/or supplemental document received after the deadline on June 9, 1999 will be charged to Fiscal Year 1999-2000 in AFS.** This last void and supplemental run will be posted the night of Friday June 11, 1999. Any payroll corrections after this time affecting fiscal year 1998-1999, will require a Fiscal Journal Voucher (J2) in lieu of the Agency Journal Voucher (J6). The following procedure is used to prepare these payroll corrections.

### Responsibility

### Action

Agency Fiscal Officer

1. Keys Journal Voucher (J2) in AFS to correct fiscal year charges. See: Examples 1 and 2.
2. Sends a copy of the appropriate biweekly Void and Supplemental Payroll Register (BL1512-01) to OSRAP to certify prior fiscal year 1998-1999 charges for supplemental and void check as indicated in check date field on report. NOTE: Records next to the check # on the report, the document number assigned to the J2 used to make the correction.

### NOTE:

**A Journal Voucher (J2) is not required for a void and supplemental processed on an employee in the same fiscal year, agency and fund for identical amounts. The Journal Voucher (J2) should contain a brief explanation and "Payroll Correction" in the remarks column.**

SECTION: 6/30/99 Year End Close Procedures  
UNIT TYPE: All State Agencies

Page 11

PROCEDURES: Error Correction To Prior Year – Expenditure, Revenue, Payroll

### EXAMPLE 1

**This is an example of a correction to the entries caused by a Payroll Check Supplemental that was charged to the current fiscal year but should have been charged to the prior fiscal year. YOU MUST USE YOUR AGENCY'S APPROPRIATE FUND, AGENCY, AND EXPENDITURE ORGANIZATION.**

FUNCTION:	DOCID: J2	900	J2000000002	07/02/99 07:39:03
STATUS:	BATID:		ORG:	
H-	FISCAL JOURNAL VOUCHER INPUT FORM			
JV DATE:	REVERSAL DATE:			
ACTION:	COMMENTS: P/R PY SUPP - P/R CORRECTION			
DEBIT DOC TOTAL: 200.00		CREDIT DOC TOTAL: 200.00		
CALC DEBIT TOTAL:		CALC CREDIT TOTAL:		

FUNCTION:	DOCID: J2	900	J2000000002	07/02/99 07:45:58
STATUS:	BATID:		ORG:	001-003 OF 006
AC	SUB	FUNC	OBJ SUB	FROM/TO
TP	FUND	AGCY	ORG ORG ACTV	TION REV O/R APPR UNIT FUND
---				
JOB		ACCTG		
NUMBER	REPT	CATG	PRD	BFY DEBIT AMOUNT
-----				
DESCRIPTION CREDIT AMOUNT				
-----				
01- 22	107	107	1110	2100 100
				01 00 00
PR SUPP S/B PY - P/R CORRECTION				150.00
02- 22	107	107	1110	2300 100
				01 00 00
.. ..				

FUNCTION:	DOCID: J2	900	J2000000002	07/02/99 08:02:58
STATUS:	BATID:		ORG:	004-006 OF 006
AC	SUB	FUNC	OBJ SUB	FROM/TO
TP	FUND	AGCY	ORG ORG ACTV	TION REV O/R APPR UNIT FUND
---				
JOB		ACCTG		
NUMBER	REPT	CATG	PRD	BFY DEBIT AMOUNT
-----				
DESCRIPTION CREDIT AMOUNT				
-----				
01- 22	107	107	1110	2100 100
				13 99 99
				150.00
02- 22	107	107	1110	2300 100
				.. ..

SECTION: 6/30/99 Year End Close Procedures  
UNIT TYPE: All State Agencies

Page 12

PROCEDURES: Error Corrections to Prior Year - Expenditure, Revenue, and Payroll

### EXAMPLE 2

**This is an example of the correction of the entries caused by a Payroll Check Void that hit the current fiscal year instead of the prior year. YOU MUST USE YOUR AGENCY'S APPROPRIATE FUND, AGENCY, AND EXPENDITURE ORGANIZATION.**

FUNCTION:	DOCID: J2	900	J2000000003	07/02/99 09:29:43
STATUS:	BATID:		ORG:	
H-	FISCAL JOURNAL VOUCHER INPUT FORM			
JV DATE:	REVERSAL DATE:			
ACTION:	COMMENTS: P\R PY VOID - P/R CORRECTION			
DEBIT DOC TOTAL: 200.00		CREDIT DOC TOTAL: 200.00		
CALC DEBIT TOTAL:		CALC CREDIT TOTAL:		

FUNCTION:	DOCID: J2	900	J2000000003	07/02/99 09:33:04
STATUS:	BATID:		ORG:	001-003 OF 006
AC	SUB		FUNC	OBJ SUB
		FROM/TO		
TP	FUND	AGCY	ORG	ORG ACTV
				TION
				REV O/R
				APPR UNIT
				FUND
-----				
JOB	ACCTG			
NUMBER	REPT	CATG	PRD	BFY
		DEBIT AMOUNT		
		-----		
DESCRIPTION		CREDIT AMOUNT		
		-----		
01-	22	107	107	1110
				2100
				100
				150.00
PY VOID - P/R CORRECTION				
02-	22	107	107	1110
				2300
				100
				40.00
03-	22	107	107	1110
				2380
				100

FUNCTION:	DOCID: J2	900	J2000000003	07/02/99 09:33:04
STATUS:	BATID:		ORG:	004-006 OF 006
AC	SUB		FUNC	OBJ SUB
		FROM/TO		
TP	FUND	AGCY	ORG	ORG ACTV
				TION
				REV O/R
				APPR UNIT
				FUND
-----				
JOB	ACCTG			
NUMBER	REPT	CATG	PRD	BFY
		DEBIT AMOUNT		
		-----		
DESCRIPTION		CREDIT AMOUNT		
		-----		
01-	22	107	107	1110
				2100
				100
				150.00
PY VOID - P/R CORRECTION				
02-	22	107	107	1110
				2300
				100
				150.00

SECTION: 6/30/99 Year End Close Procedures  
UNIT TYPE: All State Agencies

Page 13

PROCEDURES: Fiscal Year Travel Claims

The following procedure is used to process and pay actual travel claims ~~through~~ June 30 at fiscal year end close.

Responsibility

Action

Agency Personnel  
and Board Members

1. Prepares agency standard travel reimbursement voucher through June 30 and mails, carries or delivers to agency accounting office in sufficient time to allow agency to input documents into AFS by the established year end close deadlines.

Agency Fiscal Officer

2. Keys a Payment Voucher (PV, PVQ, P1) in AFS for amount of travel claims filed for travel.

**NOTE: Agencies that send travel transactions through an FTP interface to AFS must submit the interface no later than 2:00 p.m. 6/29/99.**

PROCEDURES: Stale Dated Checks

The following procedure is used for stale dated checks generated by AFS during the forty-five (45) day period, July 1, 1999 through August 14, 1999.

Responsibility

Action

Agency Fiscal Officer

1. Prepares a Check Cancellation Input (CX) form for a Type 1 requesting replacement check.
2. Sends the CX form and void check to State Treasurer's Office.

PROCEDURES: Check Amount in Excess of Amount Due and Checks to Wrong Vendor

The following procedure is used for AFS checks in excess of amount due and checks issued to the wrong vendor during the forty-five (45) day period, July 1, 1999 through August 14, 1999.

Responsibility

Action

Agency Fiscal Officer

1. Completes and submits a CX form Type 3 (void do not reissue) along with the voided check to the State Treasurer's Office. (If the check is lost, please note this on the form).

SECTION: 6/30/99 Year End Close Procedures  
UNIT TYPE: All State Agencies

Page 14

PROCEDURES: Check Amount in Excess of Amount Due and Checks to Wrong Vendor

Responsibility

Action

2. Keys a Journal Voucher (J1) in AFS to back-out the expenditures. Debit Cancel Vouchers Payable (6710), and credit the expenditure coding.
3. Records the J1 document number on the CX document.
4. Submits the original CX and the check to the State Treasurer's Office.

**Note: The J1 is keyed into AFS by the agency, approved at the agency level and held in the suspense file (SUSF) awaiting approval from both OSRAP and the State Treasurer's Office. Agency should periodically check the suspense file to ensure that the J1 was processed.**

OSRAP Analyst 1. Initiates the cancellation procedure when the canceled check is a consolidated check involving multiple agencies.

See: Cancellation Procedures, OSRAP's responsibility.

PROCEDURES: Check Amount Less Than Amount Due

The following procedure is used for AFS checks less than prior year amount due during the forty-five (45) day period July 1, 1999 through August 14, 1999.

Responsibility

Action

Agency Fiscal Officer 1. Keys a Payment Voucher (PV, PVQ, P1) in AFS to generate a check for the remaining amount due.

PROCEDURES: Credit Memos

The following procedure is used for credit memos input and outstanding before the final June 30 close.

Responsibility

Action

Agency Fiscal Officer 1. Determines if there are any outstanding credit memos and determines where the credit memo originated (CFMS or AFS). If the credit memo will not be applied to a prior year invoice by the August 14 close, the credit memo must be removed from the accounts payable file and collected from the vendor.

SECTION: 6/30/99 Year End Close Procedures  
UNIT TYPE: All State Agencies

Page 15

PROCEDURES: Credit Memos

<u>Responsibility</u>	<u>Action</u>
Agency Fiscal Officer	<ol style="list-style-type: none"><li>2. Keys into AFS a Payment Voucher to reverse outstanding credit memos in the prior year that will not be used. If the credit memo originated in CFMS, return to the KINV in CFMS and cancel the credit (status code CXP).</li><li>3. Establishes these credit memos as accounts receivable on the agency's records. <u>These records are maintained manually and not in AFS/CFMS.</u></li><li>4. Remits the collection of these receivables to the State Treasurer during the forty-five (45) day period between July 1 and August 14 using a Deposit Ticket.</li><li>5. Any credit memos received during the fortyfive (45) day period, July 1 through August 14, for the Fiscal Year 1999 that<del>will not</del> be applied to a prior year invoice by August 14, 1999 must be collected and remitted to the State Treasurer as <u>refund of expenditure</u> for accounting period 13 99 BFY 99 using a Deposit Ticket. A Cash Receipt transaction (CR) should be keyed into AFS to record the refund in the correct fiscal year. If the credit applies to a CFMS contract, see agency procedures 312, 321 and 322 in the CFMS User Guide. Call the ISIS Helpdesk if a copy of these procedures is needed.</li><li>6. Any credit memos received during the fortyfive (45) day period, July 1 through August 14 for the Fiscal Year 1999 that<del>will</del> be applied to a prior year invoice by August 14, 1999 can be keyed in AFS on a Payment Voucher in the 13th period or in CFMS as a payment type CM.</li><li>7. All collections of prior year credit memos<del>after August 14</del> must be remitted to the State Treasurer on a Deposit Ticket and classified in AFS on a Cash Receipt transaction (CR) as <u>Income Not Available</u>. This applies to all funds that cannot be retained by the agency and carried forward into the new fiscal year.</li><li>8. If funds can be carried forward, the agency will classify <del>the</del> receipt of funds into their MOF using the appropriate revenue source code (1970 – Statutory Dedications, 1971 – Federal, 1972 – Self Generated/Ancillary, 1973 IAT).</li></ol>

SECTION: 6/30/99 Year End Close Procedures  
UNIT TYPE: All State Agencies

Page 16

PROCEDURES: New State Treasurer's Seeds

The following procedure is used to set up new (first time) seeds from the State Treasurer's Office:

<u>Responsibility</u>	<u>Action</u>
Agency Fiscal Officer	1. Requests in writing to Commissioner of Administration for authorization to set up seed in the current year.
Commissioner's Office	2. Approves/Disapproves request. If approved, sends copies of approval to agency, the State Treasurer's Office, and the Office of Statewide Reporting (OSRAP). If disapproved, sends copy of disapproval to agency.
Agency Fiscal Officer	3. Forwards (Fax is acceptable) to OSRAP a copy of the approved letter noting the agency number, revenue organization, and M.O.F. appropriation unit number into which the seed is to be placed.
OSRAP Analyst(s)	4. Prepares, enters, and approves AFS transaction J3 based on agency information contained on approval letter.
STO Analyst	5. Reviews and approves J3.
Agency Fiscal Officer	6. Reviews M.O.F. appropriation unit to verify the input of the seed to the system. Contacts OSRAP if there are questions concerning the seed.



SECTION: 6/30/99 Year End Close Procedures  
UNIT TYPE: All State Agencies

Page 17

PROCEDURES: Return of Seed

The following procedure is used to return a seed to the State Treasurer's Office prior to or after the June 30, 1999 final close and before the August 14, 1999 final close.

Responsibility

Action

Agency Fiscal Officer	1.	Prepares and sends memo to OSRAP stating the agency has funds available to return the seed borrowed from the State Treasurer's Office and the amount to be returned.
-----------------------	----	--

OSRAP Analyst	2.	Prepares, enters, and approves AFS transaction J3 to return the borrowed seed money to the State Treasurer.
---------------	----	---

**NOTE: Cash must be available in the Means of Financing Appropriation in order to return it to the State Treasurer.**

Agency Fiscal Officer	3.	Reviews the Detail Appropriation Report by Agency (2G15) or AFS table (APRS) Appropriation by Revenue Source Summary to ensure that the seed is returned for prior year.
-----------------------	----	--

**NOTE:** All seeds are required to be returned by 8/14/99. The agency must contact the Commissioner of Administration if a seed needs to be reestablished in the current year.

SECTION: 6/30/99 Year End Close Procedures  
UNIT TYPE: All State Agencies

Page 18

PROCEDURES: Reestablishment of State Treasurer's Seeds

The following procedure is used to account for reestablished seeds after the June 30, 1999 final close and before the August 14, 1999 final close:

<u>Responsibility</u>	<u>Action</u>
Agency Fiscal Officer	1. Requests written authorization from Commissioner of Administration to reestablish the seed in current year.
Commissioner's Office	2. Approves/Disapproves request. If approved or disapproved, sends a copy of approval/disapproval to the agency, State Treasurer's Office, and the Office of Statewide Reporting and Accounting Policy. If the seed is disapproved, then follow the process for the return of seed on page 18.
Agency Fiscal Officer	3. Sends copy of the letter of authorization to OSRAP (FAX is acceptable) noting on the approval letter: the agency number, revenue organization, and Means of Financing Appropriation Number for the seed.
OSRAP Analyst(s)	4. Prepares, enters, and approves AFS transaction J3 to reverse the prior year seed and reestablish the seed in the current year.
STO Analyst	5. Reviews, approves, and processes J3 in AFS.
Agency Fiscal Officer	6. Reviews Means of Financing appropriation to verify the input of the seed to AFS. Contacts OSRAP if there are questions concerning the seed.

SECTION: 6/30/99 Year End Close Procedures  
UNIT TYPE: All State Agencies

Page 19

PROCEDURES: Increase in Agency's State Treasurer Seed for Next Fiscal Year

The following procedure is used to increase the agency's amount of seeds from the State Treasurer's Office for the next fiscal year after the June 30, 1999 final close and before the August 14, 1999 final close.

<u>Responsibility</u>	<u>Action</u>
Agency Fiscal Officer	1. Requests in writing to the Commissioner of Administration the authorization to reestablish the prior year seed and to increase the seed for the current year.
Commissioner's Office	2. Approves/Disapproves requests. If approved, sends copies of approval to agency, the State Treasurer's Office and the Office of Statewide Reporting. If disapproved, sends copy of disapproval to agency.
Agency Fiscal Officer	3. Sends a copy of the letter of authorization to OSRAP (FAX is acceptable) noting on the approved letter: the agency number, the revenue organization, and the Means of Financing appropriation number the seed is to be entered in AFS.
OSRAP Analyst(s)	4. Prepares, enters, and approves J3 transaction in AFS.
STO Analyst	5. Reviews, approves, and processes J3 transaction in AFS.
Agency Fiscal Officer	6. Reviews Means of Financing appropriation to verify the input of the seed to the system. Contacts OSRAP if there are questions concerning the seed.

SECTION: 6/30/99 Year End Close Procedures  
UNIT TYPE: All State Agencies

Page 20

PROCEDURES: Carryover of Prior Year Cash to Current Year Means of Financing Appropriation

The following procedure is used to carryover cash from a prior year Means of Financing Appropriation to a current year Means of Financing Appropriation as provided by law within the 45 day period 07/01/99 - 08/14/99.

Responsibility

Action

Agency Fiscal Officer

1. Keys Journal Voucher (J3) transaction in AFS to remove funds from a prior year Means of Financing Appropriation and to record those funds in a current year Means of Financing Appropriation before the August 14th close. (See: Example 3).
2. Sends back up documentation to the Office of Statewide Reporting and Accounting Policy (OSRAP).

**NOTE: To process carryovers after the August 14, 1999 final close, contact the Office of Statewide Reporting and Accounting Policy for procedures.**

Please note that the carryover of SGR or IAT Means of Financing will not be approved unless specific statute, verbiage in the Appropriation Bill or an approved BA-7 exists supporting such carryover. Also, please note that Federal dollars will not be carried over unless an approved BA-7 exists or the agency provides proof that the federal dollars were received as an advance rather than a reimbursement. Copies of the approved BA-7's must be submitted to OSRAP when the J3 transaction is prepared. Specific references to authorizing statutes or the Appropriation Bill should be included in the "Remarks" column of the J3 transaction.

SECTION: 6/30/99 Year End Close Procedures  
UNIT TYPE: All State Agencies

Page 21

PROCEDURES: Carryover of Prior Year Cash to Current Year Means of Financing Appropriation

### EXAMPLE 3

**This is an example of the carryover of Federal Aid money from the prior year to the current year. YOU MUST USE YOUR AGENCY'S APPROPRIATE FUND, AGENCY, AND REVENUE ORGANIZATION.**

FUNCTION:	DOCID: J3	900	J3000000034	07/02/99 11:10:13
STATUS:	BATID:		ORG:	
H-	SPECIAL REVENUE VOUCHER INPUT FORM			
JV DATE:	REVERSAL DATE:			
ACTION:	COMMENTS: <b>FED C/F BA7</b>			
DEBIT DOC TOTAL:		1000.00		
CREDIT DOC TOTAL:		1000.00		
CALC DEBIT TOTAL:		CALC CREDIT TOTAL:		

FUNCTION:	DOCID: J3	900	J3000000034	07/02/99 11:16:24
STATUS:	BATID:		ORG:	001-002 OF 002
	SUB		FUNC	SUB REPT ACCTG
FUND	AGCY	ORG	ORG	APPR UNIT ACTV TION REV REV CATG PRD DEBIT AMOUNT
-----				
FROM/TO				
FUND	JOB NO	DESCRIPTION	BFY	CREDIT AMOUNT
-----				
01-	107	107 2000	006	T200 13 99 1000.00
		FED C/F BA7	99	
02-	107	107 2000	006	T190 02 00
			00	1000.00

SECTION: 6/30/99 Year End Close Procedures  
UNIT TYPE: All State Agencies

Page 22

PROCEDURES: Roll Forward of Fiscal Year 1998-99 Encumbered Appropriation

The following procedure is used to carry forward fiscal year 1998-99 encumbered appropriations.

Responsibility

Action

Agency Budget Analyst

1. Prepares a BA-7, Request for Change of Annual Approved Budget (with proof of existing cash funds) to show an increase of appropriated funds in the current year (1999-2000). Increases the appropriate Means of Financing Budget and the Appropriated Program Operating Expenditure Budget to show the addition of these funds to the current year budget.

Submits BA-7 for approval to the Division of Administration, State Budget Office and the Joint Legislative Budget Committee in accordance with deadlines established by the State Budget Office.

2. Keys AP, EB, and RB transactions in AFS if BA-7 is approved.

Agency Accountant

3. To carry forward related FEDA, SGR, IAT, or Statutory Dedication Appropriation money prior to the 08/14/99 close: (Carryover of SGR or IAT funds will not be approved unless specific statute, approved BA-7 or verbiage in the Appropriation Bill exists supporting such carryover. Federal dollars will not be carried over unless an approved BA-7 exists or the agency provides proof that the federal dollars were received as an advance rather than a reimbursement).

A. Processes a Warrant Voucher (WV) in AFS to reverse the cash from the operating cash account to the appropriate 1998-99 Means of Financing Appropriation(s).

B. Keys a Journal Voucher (J3) transaction in AFS to carry forward money from a 1998-99 Means of Financing Appropriation to the 1999-2000 Means of Financing Appropriation for FEDA, SGR, and IAT as follows:

							<u>DR</u>	<u>CR</u>
107	107	0107	T200	13	99	99	\$	
107	107	0107	T190	02	00	00		\$

**NOTE:** Use your agency number and the appropriate revenue organization number.

PROCEDURES: Roll Forward of Fiscal Year 1998-99 Encumbered Appropriation

SECTION:  
UNIT TYPE:

6/30/99 Year End Close Procedures  
All State Agencies

Page 23

- C. Statutory dedications must be reversed from the agency MOF to the specific statutory dedication (SD) fund (organization under agency 148). Key a Journal Voucher (J3) transaction as follows to reverse from the MOF to SD, carry forward in SD, and transfer to FY 00 MOF, if appropriated:

							<u>DR</u>	<u>CR</u>
107	107	SD07	T180	13	99	99	\$	
SD1	148	X107	T180	13	99	99		\$
SD1	148	X107	T200	13	99	99	\$	
SD1	148	X107	T190	02	00	00		\$
SD1	148	X107	T180	02	00	00	\$	
107	107	SD07	T180	02	00	00		\$

**NOTE:** Use your agency number and the appropriate revenue organization number.

- D. Should your agency be NONISIS and cash remains in the agency's operating bank, prepare Return of Appropriation request by completing letter to State Treasurer (example on Page 27).

NOTE: Use your ISIS agency number and the appropriate revenue organization number.

Agency Accountant

4. To carry forward available cash fundsafter the 08/14/99 close.

**NOTE:** Documentation must be provided to support your agency's authority to carryover cash from prior year to current year for encumbered appropriations.

- A. Contact the Office of Statewide Reporting and Accounting Policy for instructions for carry forward of cash after the 08/14/99 close.

SECTION: 6/30/99 Year End Close Procedures  
UNIT TYPE: All State Agencies

Page 24

PROCEDURES: Carry Forward of Cash for Retainage Payable Balances

<u>Responsibility</u>	<u>Action</u>																													
Agency Budget Analyst	1. Prepares a BA-7, <u>Request for Change of Annual Approved Budget</u> (with proof of existing cash funds) to show an increase of appropriated funds in the current year (1999-2000). Increases the appropriate Means of Financing Budget and the Appropriated Program Operating Expenditure Budget to show the addition of these funds to the current year budget.  Submits BA-7 for approval to the Division of Administration, State Budget Office and the Joint Legislative Budget Committee in accordance with deadlines established by the State Budget Office.																													
	2. Keys AP, EB (use object account 4898), and RB transactions in AFS if BA-7 is approved.																													
Agency Accountant	3. To carry forward related cash from MOF:																													
	A. Processes a Warrant Voucher (WV) in AFS to reverse the cash from the operating cash account to the appropriate 1998-99 Means of Financing Appropriation(s).  B. Keys a Journal Voucher (J3) transaction to AFS to carry forward money from a 1998-99 Means of Financing Appropriation to the 1999-2000 Means of Financing. Faxes a copy of the BA-7 to OSRAP for back-up. Entries for FED, SGR and IAT appropriations are as follows: <table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td><u>DR</u></td><td><u>CR</u></td></tr><tr><td>107</td><td>107</td><td>0107</td><td>T200</td><td>13</td><td>99</td><td>99</td><td></td><td>\$</td><td></td></tr><tr><td>107</td><td>107</td><td>0107</td><td>T190</td><td>02</td><td>00</td><td>00</td><td></td><td></td><td>\$</td></tr></table>									<u>DR</u>	<u>CR</u>	107	107	0107	T200	13	99	99		\$		107	107	0107	T190	02	00	00		
								<u>DR</u>	<u>CR</u>																					
107	107	0107	T200	13	99	99		\$																						
107	107	0107	T190	02	00	00			\$																					

**NOTE:** Use your agency number and the appropriate revenue organization number.

PROCEDURES: Carry Forward of Cash for Retainage Payable Balances



- C. Statutory dedications must be reversed from the agency MOF to the specific statutory dedication (SD) fund (organization under agency 148). Key a Journal Voucher (J3) transaction as follows to reverse from the MOF to SD, carry forward in SD, and transfer to FY 00 MOF, if appropriated:

							<u>DR</u>	<u>CR</u>
107	107	SD07	T180	13	99	99	\$	
SD1	148	X107	T180	13	99	99		\$
SD1	148	X107	T200	13	99	99	\$	
SD1	148	X107	T190	02	00	00		\$
SD1	148	X107	T180	02	00	00	\$	
107	107	SD07	T180	02	00	00		\$

**NOTE:** Use your agency number and the appropriate revenue organization number. The balance must be carried forward through this process each year until the retainage balance is paid. The retainage balance must be paid from balance sheet account 6485. The agency will warrant the cash and issue a payment voucher from balance sheet account 6485 in the year that the retainage becomes payable.

PROCEDURES: Return of Surplus (NON-ISIS)

The following procedure is used to return surplus funds to the State Treasurer in accordance with Louisiana

Revised Statutes Title 39.

<u>Responsibility</u>	<u>Action</u>
Agency Fiscal Officer	<ol style="list-style-type: none"><li>1. Writes a letter to State Treasurer containing the following information: See attached example.<ol style="list-style-type: none"><li>a. A brief explanation of letter,</li><li>b. Act - Originally drawn under,</li><li>c. Schedule Number- Originally drawn under,</li><li>d. Fiscal Year - Originally drawn under including:<ol style="list-style-type: none"><li>1. Means of Financing Appropriation Number</li><li>2. Amount per Means of Financing,</li></ol></li><li>e. Total amount of check, and</li><li>f. Check Number- Of enclosed check.</li></ol></li><li>2. Sends the letter and the check for the Return of Surplus to the State Treasurer.</li></ol>

SECTION: 6/30/99 Year End Close Procedures  
UNIT TYPE: All State Agencies  
  
PROCEDURES: Return of Surplus (Example)

Page 27

(AGENCY LETTERHEAD)

July 7, 1999

Honorable Ken Duncan  
Treasurer of the State  
State Capitol, 3rd Floor  
Baton Rouge, Louisiana 70804

Dear Mr. Duncan:

In accordance with Louisiana Revised Statutes Title 39 we are remitting as surplus the unencumbered cash on hand which was drawn under Act 18, Schedule Number (Put in Agency Schedule Number) for the Fiscal Year 1998-99.

Our check number XXXXX attached represents return of the following means of financing:

M.O.F. Appropriation	000	General Fund	\$ 30,000.00
M.O.F. Appropriation	002	Self-Generated	<u>1,500.25</u>

TOTAL\$ 31,500.25

Sincerely,

U.R. Approved  
Fiscal Officer